

**Selected Business Indicators of Firms With NAICS Codes That Are Mandated to Use Single Sales
Factor Apportionment Formula
Utah, 2015**

Industry Sector	Average Monthly Employment	Number of Establishments	Annual Payroll	Average Monthly Wage
Agriculture, Forestry, Fishing & Hunting (11)	5,447	462	\$ 164,988,854	\$ 2,524
Crop Production	2,082	151	53,770,707	2,152
Animal Production	2,600	208	81,006,085	2,596
Forestry and Logging	68	5	2,470,213	3,016
Fishing, Hunting and Trapping	179	13	9,919,414	4,631
Agriculture & Forestry Support Activity	518	85	17,822,435	2,867
Utilities (22) *	6,180	371	481,137,871	6,488
Construction (23)	85,852	10,148	3,994,653,475	3,877
Construction of Buildings	17,890	2,714	860,981,138	4,011
Heavy and Civil Engineering Construction	10,505	644	621,266,204	4,928
Specialty Trade Contractors	57,457	6,789	2,512,406,133	3,644
Wholesale Trade (42)	49,998	5,871	3,124,225,217	5,207
Merchant Wholesalers, Durable Goods	26,050	2,913	1,614,359,902	5,164
Merchant Wholesalers, Nondurable Goods	16,197	1,220	880,670,755	4,531
Electronic Markets and Agents/Brokers	7,751	1,739	629,194,560	6,765
Retail Trade (44 & 45)	158,732	9,687	4,784,104,345	2,512
Motor Vehicle and Parts Dealers	20,018	1,199	904,219,754	3,764
Furniture and Home Furnishings Stores	5,733	452	193,422,733	2,811
Electronics and Appliance Stores	5,235	490	224,271,179	3,570
Building Material & Garden Supply Stores	12,526	624	406,230,160	2,703
Food and Beverage Stores	24,492	732	550,860,952	1,874
Health and Personal Care Stores	7,319	798	247,177,128	2,815
Gasoline Stations	9,595	814	199,240,109	1,731
Clothing and Clothing Accessories Stores	11,196	1,151	211,652,900	1,575
Sporting Goods/Hobby/Book/Music Stores	8,802	694	168,136,565	1,592
General Merchandise Stores	30,503	419	704,227,156	1,924
Miscellaneous Store Retailers	7,943	967	194,410,102	2,040
Nonstore Retailers	15,371	1,347	780,255,607	4,230
Other Information Services (519)	5,548	418	293,951,043	4,415
Real Estate and Rental and Leasing (53)	18,678	4,955	841,505,841	3,754
Real Estate	13,595	4,364	610,919,166	3,745
Rental and Leasing Services	4,852	551	216,565,370	3,720
Lessors, Nonfinancial Intangible Assets	231	41	14,021,305	5,053
Professional, Scientific & Technical Sservices (54)	88,216	13,840	5,888,645,843	5,563
Management of Companies and Enterprises (55)	20,203	733	1,586,533,222	6,544
Admin., Support, Waste Mgmt, Remediation (56)	86,575	5,515	2,758,375,970	2,655
Administrative and Support Services	83,393	5,249	2,599,702,702	2,598
Waste Management and Remediation Service	3,183	266	158,673,268	4,155
Education Services (61)	155,379	2,494	5,278,079,470	2,831
Health Care and Social Assistance (62)	157,313	9,652	6,572,519,623	3,482
Ambulatory Health Care Services	58,758	5,862	2,849,858,828	4,042
Nursing and Residential Care Facilities	26,475	603	683,784,232	2,152
Social Assistance	24,921	3,087	533,060,558	1,783

Industry Sector	Average Monthly Employment	Number of Establishments	Annual Payroll	Average Monthly Wage
Arts, Entertainment, and Recreation (71)	27,792	1,320	631,808,387	1,894
Performing Arts and Spectator Sports	5,041	513	231,803,284	3,832
Museums, Parks and Historical Sites	2,928	80	76,049,402	2,164
Amusement, Gambling & Recreation Ind	19,823	727	323,955,701	1,362
Accommodation and Food Services (72)	112,669	5,495	1,886,377,952	1,395
Accommodation	19,829	738	487,443,813	2,049
Food Services and Drinking Places	92,841	4,757	1,398,934,139	1,256
Other Services (except Public Admin.) (81)	39,170	5,192	1,285,123,960	2,734
Repair and Maintenance	16,066	2,528	630,530,824	3,271
Personal and Laundry Services	11,896	1,749	267,259,137	1,872
Membership Organizations & Associations	11,208	916	387,333,999	2,880
Public Administration (92)	77,177	1,642	3,799,769,868	4,103
Executive, Legislative, & Gen Government	24,688	509	986,784,277	3,331
Justice, Public Order, and Safety Activi	18,095	422	885,552,916	4,078
Administration of Human Resource Program	7,256	148	328,939,058	3,778
Administration of Environmental Programs	5,710	215	296,377,769	4,326
Community and Housing Program Admin	496	33	22,998,774	3,862
Administration of Economic Programs	6,989	286	345,604,518	4,121
Unclassified establishments	143	127	9,283,854	5,410

* Includes NAICS Industry Group 2212, Natural Gas Distribution, which is excluded from using a single sales factor apportionment formula.



Prepared by the Office of Legislative Research and General Counsel.